

**193A—3.1(542) Qualifications for a certificate as a certified public accountant.**

**3.1(1)** A person of good moral character who makes application pursuant to Iowa Code section 542.6 may be granted a certificate as a certified public accountant if the person satisfies all of the following qualifications:

- a.* Satisfactory completion of the educational requirements of Iowa Code section 542.5(7) and rule 193A—3.2(542);
- b.* No less than one year of verified experience including the types of services described in Iowa Code section 542.5(12) and rule 193A—3.12(542); and
- c.* Successful completion of the examination described in Iowa Code section 542.5(8) and rule 193A—3.5(542) and the ethics course and examination outlined in 193A—3.13(542).

**3.1(2)** An application may be denied if the applicant:

- a.* Has been convicted of a crime described in Iowa Code section 542.5(2);
- b.* Has had a professional license of any kind revoked in this or any other jurisdiction, as provided in Iowa Code section 542.5(3);
- c.* Makes a false statement of material fact on an application for a certificate or is otherwise implicated in the submission of a false application as provided in Iowa Code section 542.5(4); or
- d.* Demonstrates a lack of moral character in a manner which the board reasonably believes will impair the applicant's ability to practice public accountancy in full compliance with the public interest and state policies described in Iowa Code section 542.2. While it is not possible to itemize all actions or behaviors which may demonstrate a lack of moral character, the following nonexclusive list of factors will guide the board in making its determination:
  - (1) A pattern and practice of making false or deceptive representations, or of omitting material facts, while providing the public any of the services described in Iowa Code section 542.3(20).
  - (2) Fraud or dishonesty while advertising or selling goods or services to the public.
  - (3) Willful or repeated failure to timely file tax returns or other mandatory submittals due a governmental body.
  - (4) Fiscally irresponsible behavior in the absence of mitigating circumstances.